



AUDIT REPORT – DEPARTMENT FOR THE BLIND

Audit Report Released. The State Auditor's Office recently released the annual auditor report of the Department for the Blind for FY 2014.

Finding and Recommendation. The Auditor's Office made the following finding and recommendation to prevent improper practices:

- Finding – Iowa Code [chapter 7A.30](#) requires each department of the State to maintain a written, detailed and up-to-date inventory of property under its charge and control. The Department understated accumulated depreciation and asset balances by \$58,000.
- Recommendation – The Department should develop written procedures to ensure a detailed, up-to-date capital asset listing is maintained. Procedures should include but not be limited to ensuring all capital asset disposals are recorded in the proper fiscal year and amounts reported on the Generally Accepted Accounting Principles (GAAP) package are properly supported by documentation maintained by the Department.
- Agency Response – The Department will implement the auditor's recommendation.

Additional Information. The complete audit report is available on the State Auditor's [website](#).

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